

**School Corporation Expenditures by HB 1006 Expenditure Categories
Biannual Financial Report Data**

Cowan Community School Corp (1900)

1006 Category	Account	FY 1997	FY 2006	FY 2007	10 Year Increase	1 Year Increase
Student Academic Achievement						
	11100 Elementary	\$730,000	\$780,965	\$935,312	28%	20%
	11200 Middle/Junior High	\$89,794	\$1,195	\$778	-99%	-35%
	11300 High School	\$608,389	\$880,155	\$862,344	42%	-2%
	11355 Academic Honors - High Ability Student Program	\$0	\$0	\$16,428	n/a	n/a
	11590 Other Vocational Education Programs	\$791	\$0	\$0	-100%	n/a
	11630 High School	\$7,690	\$0	\$0	-100%	n/a
	12100 Gifted and Talented	\$11,492	\$11,206	\$10,848	-6%	-3%
	12310 Orthopedic Impairment	\$0	\$0	\$0	n/a	n/a
	12340 Hearing Impairment	\$0	\$0	\$0	n/a	n/a
	12420 Emotional Handicap - All Others	\$0	\$2,019	\$3,121	n/a	55%
	12510 Communication Disorder	\$34,332	\$0	\$0	-100%	n/a
	12620 Learning Disability - All Others	\$49,970	\$97,873	\$99,607	99%	2%
	12710 Equal Opportunity At Risk	\$43,427	\$0	\$4,132	-90%	n/a
	12810 Special Education Preschool	\$11,453	\$33,339	\$45,552	298%	37%
	12900 Other Special Programs	\$0	\$5,426	\$2,333	n/a	-57%
	14100 Elementary	\$3,774	\$0	\$0	-100%	n/a
	14300 High School	\$4,137	\$5,543	\$4,746	15%	-14%
	16200 Preventive Remediation	\$0	\$0	\$2,605	n/a	n/a
	21520 Speech Pathology Services	\$0	\$51,573	\$52,584	n/a	2%
	22220 School Library	\$49,938	\$61,507	\$59,343	19%	-4%
	22230 Audiovisual	\$770	\$0	\$0	-100%	n/a
	22250 Computer Assisted Instruction Services	\$0	\$34,649	\$13,452	n/a	-61%
	24100 Office of the Principal Services	\$204,490	\$260,511	\$294,031	44%	13%
	25820 Textbooks and Repairs	\$37,482	\$67,644	\$35,604	-5%	-47%
	25840 Other Textbook Rental Services	\$12,875	\$0	\$0	-100%	n/a
	25860 Textbooks and Workbooks	\$0	\$1,596	\$2,802	n/a	76%
	25870 Materials and Supplies	\$0	\$445	\$575	n/a	29%
	26497 Teachers Retirement Fund	\$12,620	\$73,690	\$89,657	> 500%	22%
	41100 Transfer Tuition	\$46,655	\$203,491	\$221,974	376%	9%
	41300 Area Vocational Schools	\$45,806	\$25,959	\$33,543	-27%	29%
	41400 Joint Services and Supply	\$5,449	\$12,410	\$16,356	200%	32%
Student Academic Achievement Total		\$2,011,334	\$2,611,194	\$2,807,725	40%	8%
Student Instructional Support						
	21220 Counseling Services	\$33,108	\$56,588	\$58,138	76%	3%
	21290 Other Guidance Services	\$40	\$0	\$0	-100%	n/a
	21320 Medical Services	\$591	\$0	\$0	-100%	n/a
	21340 Nurse Services	\$18,000	\$23,596	\$23,841	32%	1%
	21420 Psychological Testing	\$37,929	\$55,924	\$56,856	50%	2%

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	21430 Psychological Counseling	\$13,852	\$0	\$31,908	130%	n/a
	21490 Other Psychological Services	\$3,030	\$7,267	\$7,303	141%	1%
	22110 Service Area Direction	\$0	\$0	\$1,076	n/a	n/a
	22130 Instructional Staff Training Services	\$0	\$2,300	\$1,728	n/a	-25%
	22190 Instructional Staff Training Services - Other	\$0	\$325	\$1,978	n/a	> 500%
	23110 Service Area Direction	\$10,772	\$6,413	\$6,312	-41%	-2%
	23190 Other Governing Body Services	\$5,488	\$6,039	\$4,974	-9%	-18%
	23210 Office of the Superintendent	\$104,110	\$182,175	\$173,789	67%	-5%
	26700 Technology Coordinator	\$315	\$0	\$0	-100%	n/a
	26710 Technology Support and Maintenance	\$0	\$41,622	\$45,970	n/a	10%
Student Instructional Support Total		\$227,235	\$382,250	\$413,873	82%	8%
Overhead and Operational						
	23150 Legal Services	\$3,768	\$150	\$0	-100%	-100%
	23160 Promotion Expenses	\$1,283	\$937	\$1,326	3%	42%
	23230 Staff Relations and Negotiations	\$0	\$0	\$0	n/a	n/a
	25291 Refund of Revenue	\$0	\$1,984	\$1,925	n/a	-3%
	25296 Cash Change	\$0	\$0	\$300	n/a	n/a
	25360 Rent of Buildings & Equipment	\$994	\$33,928	\$24,754	> 500%	-27%
	25420 Maintenance of Buildings	\$349,558	\$402,339	\$413,802	18%	3%
	25430 Maintenance of Grounds	\$1,598	\$0	\$0	-100%	n/a
	25440 Maintenance of Equipment	\$45,915	\$37,352	\$25,937	-44%	-31%
	25450 Vehicle Maintenance (other than buses)	\$29	\$0	\$0	-100%	n/a
	25460 Security Services	\$4,041	\$904	\$850	-79%	-6%
	25470 Insurance (other than buses)	\$18,491	\$65,790	\$40,806	121%	-38%
	25490 Other Operating/Maintenance of Plant	\$0	\$87	\$0	n/a	-100%
	25510 Service Area Direction	\$0	\$24,839	\$25,356	n/a	2%
	25520 Vehicle Operation	\$61,449	\$64,094	\$67,061	9%	5%
	25540 Vehicle Servicing and Maintenance	\$24,080	\$33,410	\$29,849	24%	-11%
	25550 Purchase of School Buses	\$0	\$36,770	\$0	n/a	-100%
	25560 Insurance on Buses	\$3,565	\$4,290	\$4,290	20%	0%
	25580 Contracted Transportation Services	\$113,892	\$112,629	\$115,965	2%	3%
	25590 Other Pupil Transportation Services	\$4,048	\$5,248	\$5,787	43%	10%
	25610 Service Area Direction	\$0	\$4,560	\$0	n/a	-100%
	25620 Food Preparation and Dispensing	\$164,668	\$225,440	\$232,210	41%	3%
	25690 Other Food Services	\$0	\$1,618	\$2,113	n/a	31%
	25920 Ditch Assessments	\$87	\$0	\$0	-100%	n/a
	26495 Official Bonds	\$480	\$836	\$400	-17%	-52%
	26499 Other	\$0	\$0	\$96	n/a	n/a
	31000 Direction of Community Services	\$0	\$0	\$394	n/a	n/a

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	32000 Community Recreation	\$8,973	\$1,740	\$1,980	-78%	14%
	34000 Athletic Coaches	\$36,742	\$41,344	\$45,882	25%	11%
	39400 Latch Key Kids Program	\$26,622	\$37,415	\$38,085	43%	2%
	52200 Temporary Loans, INTEREST ON DEBT	\$30,339	\$0	\$0	-100%	n/a
Overhead and Operational Total		\$900,622	\$1,137,702	\$1,079,168	20%	-5%
Nonoperational						
	25320 Land Acquisition and Development	\$0	\$147,119	\$671	n/a	-100%
	25330 Professional Services	\$3,803	\$96,588	\$16,776	341%	-83%
	25340 Educational Specifications Development	\$0	\$0	\$1,275	n/a	n/a
	25350 Building Acquisition/Construction/Improvement	\$4,922	\$0	\$0	-100%	n/a
	25351 Building Acquisition/Construction/Improvement	\$0	\$1,552,951	\$295,732	n/a	-81%
	25352 Energy Savings Contracts	\$0	\$86,630	\$86,630	n/a	0%
	25355 Sports Facilities	\$0	\$5,001	\$7,204	n/a	44%
	25370 Purchase of Moveable Equipment	\$0	\$135,376	\$1,510	n/a	-99%
	25380 Purchase of Mobile or Fixed Equipment	\$49,471	\$124,514	\$59,491	20%	-52%
	25390 Other Facilities Acquisition & Construction	\$0	\$319	\$16,889	n/a	> 500%
	51100 Bonds, PRINCIPAL OF DEBT	\$0	\$119,531	\$92,352	n/a	-23%
	52100 Bonds, INTEREST ON DEBT	\$0	\$19,641	\$42,952	n/a	119%
	53100 Buildings, LEASE RENTAL	\$208,000	\$0	\$0	-100%	n/a
	53300 School Buses, LEASE RENTAL	\$0	\$0	\$0	n/a	n/a
	54200 Common School Fund, ADVANCEMENTS & OBLIGATIONS	\$482,284	\$319,453	\$1,494,440	210%	368%
Nonoperational Total		\$748,480	\$2,607,123	\$2,115,922	183%	-19%
prorated						
	26491 PERF	\$23,811	\$25,769	\$32,763	38%	27%
	26492 Social Security	\$180,939	\$217,812	\$231,675	28%	6%
	26493 Workmen's Compensation	\$8,428	\$19,034	\$7,852	-7%	-59%
	26494 Group Insurance	\$263,737	\$327,588	\$357,303	35%	9%
	26496 Unemployment Compensation	\$38	\$99	\$84	122%	-15%
	26498 Severance/Early Retirement Pay	\$14,735	\$33,624	\$35,388	140%	5%
prorated Total		\$491,687	\$623,927	\$665,065	35%	7%

1006 Category	FY1997	FY2006	FY2007	10 Year Increase	1 Year Increase	FY97 % of Total Exp	FY06 % of Total Exp	FY07 % of Total Exp
Student Academic Achievement	\$2,391,483	\$3,076,549	\$3,300,274	38%	7%	54.6%	41.8%	46.6%
Student Instructional Support	\$273,325	\$456,525	\$492,687	80%	8%	6.2%	6.2%	7.0%

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	Overhead and Operational	\$966,070	\$1,221,998	\$1,172,869	21%	-4%	22.1%	16.6%	16.6%
	Nonoperational	\$748,480	\$2,607,123	\$2,115,922	183%	-19%	17.1%	35.4%	29.9%
	Grand Total	\$4,379,358	\$7,362,196	\$7,081,752	62%	-4%			

	FY1997	FY2006	FY2007
Student Instructional Expenditures (Academic Achievement plus Support)	60.8%	48.0%	53.6%